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REMARKS

The Office Action of February 5, 2007 was received and reviewed. The Examiner is thanked for reviewing this application. Reconsideration and withdrawal of the currently pending rejections are requested for the reasons advanced in detail below.

Claims 1-27 are pending in the instant application, of which claims 1, 5, 9, 14, 19 and 23 are independent. Therefore, claims 1-27 remain pending with claims 1, 5, 9, 14, 19 and 23 being independent.

In the detailed Office Action, claims 1, 4, 5, 8, 9, 12, 14, 17, 19, 22, 23 and 26 stand rejected under 35 U.S.C. §103(a) over Samavedam et al. (U.S. Pub. No. 2004/0023478 – hereafter Samavedam) in view of Chang (U.S. Patent No. 6,300,196 – hereafter Chang). Further, claims 2, 3, 6, 7, 10, 11, 13, 15, 16, 18, 20, 21, 24, 25 and 27 stand rejected under 35 U.S.C. §103(a) over Samavedam in view of Chang as applied to claims 1, 5, 14, 19 and 23, and further in view of Hori et al. (U.S. Patent No. 5,445,710 – hereafter Hori). These rejections are respectfully traversed at least for the reasons provided below.

Applicants respectfully submit that Samavedam, Chang, and Hori, taken alone or in combination, fail to disclose, teach or suggest all of the features recited in the pending claims. For example, independent claims 1, 5, 9, 14, 19 and 23 recite, *inter alia*, the features of “forming a first pattern with a tapered sidewall portion by etching the laminate; performing a plasma treatment to the first pattern with the tapered sidewall portion; forming a second pattern by removing the tapered sidewall portion of the first pattern with anisotropic etching. The Examiner asserts that Samavedam substantially discloses the claimed invention. The Examiner admits that Samavedam lacks Applicants’ tapered sidewall feature, however, the Examiner asserts that the combination of Samavedam with Chang teaches forming a second pattern by removing the tapered sidewall portion of the first with anisotropic etching. (See FIG. 5G, col. 6, lines 60-65). Further, the Examiner asserts that Chang provides a detailed discussion of the formation of tapered sidewalls by anisotropic etching. (See FIGS. 5F and 5G, col. 6, lines 31-39 and lines 60-65).

However, Applicants contend that Chang may disclose the formation of tapered sidewalls by anisotropic etching, but Chang does not teach or suggest removing the tapered sidewall portion, as presently claimed. Therefore, it cannot be said that Samavedam taken

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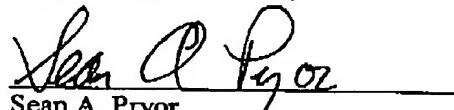
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along or in combination with Chang, teaches the feature of forming a second pattern by removing the tapered sidewall portion of the first pattern with anisotropic etching, as claimed. Thus, the rejection to independent claims 1, 5, 9, 14, 19 and 23 should be withdrawn.

Hori does not cure the deficiencies of Samavedam and Chang. Therefore, Applicants respectfully submit that independent claims 1, 5, 9, 14, 19 and 23 are allowable as discussed previously. Further, any claim that depends from an allowable claim is allowable as well. Thus, Applicants respectfully request that the rejection of dependent claims 2-4, 6-8, 10-13, 15-18, 20-22 and 24-27 likewise be removed.

In view of the foregoing, it is respectfully requested that the rejections of record be reconsidered and withdrawn by the Examiner, that claims 1-27 be allowed and that the application be passed to issue. If a conference would expedite prosecution of the instant application, the Examiner is hereby invited to telephone the undersigned to arrange such a conference.

Respectfully submitted,



Sean A. Pryor
Registration No. 48,103

NIXON PEABODY LLP
Suite 900, 401 9th Street, N.W.
Washington, D.C. 20004-2128
(202) 585-8000

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